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suggest that in fact most land had become included in the category paying the least tax. It is not probable that a government involved in a desperate war would have introduced changes in the system beneficial to the taxpayer.

Since the owners of the best land were for the most part men of local influence and some wealth, it is not difficult to see how their land had been for taxation purposes included in the lowest category during the period when the power of the government was weak and the quality of the district magistrates inferior.

The family of moderate means, owning eighteen *mu*, or three acres, which as we have seen in 1938 harvested a rice crop worth £20. 0*s* 0*d*., would thus have paid £0 11*s*. 3*d*. in taxation that year. This cannot be said to be heavy taxation, and in fact the Min Chia themselves admit that it is light. The tax on slaughtering animals, a relic of the Buddhist-inspired legislation of former times, is stiffer. For killing a pig the owner has to pay 1.50 dollars silver, or about 1*s*. 2*d*. ; for an ox 3.00 dollars silver, or 2*s*. 3*d*. Beef, partly in consequence of this tax is very little eaten, but pork is the most used meat, an essential dish at every feast or dinner party. The poor, of course, rarely eat meat. Almost every family will fatten a "winter pig" to provide for the feasting with which the Lunar New Year is celebrated, but at other times, unless for a wedding or some special feast no occasion for killing a pig arises. For minor festivities pork can be bought in the city or at a market, thus the butchering tax falls mainly on the professional butchers of the city who cater for a steady market.

It is inevitable that with such small margins of ready cash available, the Min Chia farmer is often obliged to contract debts. A wedding, or a funeral, involves expenses for which there is no provision possible unless by borrowing money or mortgaging land. As the rates of interest are very high it is often impossible for the debt to be discharged when due,

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this work also) for a specified length of time, usually a month at a time in the seasons which are slackest on the land. The magistrate then instructs the village headmen that so many men are required from each village in proportion to the number of families living in it. The headmen have the duty of deciding who shall go. As the headman has no force at his disposal other than the levy of the villagers themselves, he is obliged to fulfil his duties with tact and justice, for decisions which outraged the opinions of the villagers could not be enforced. In this sense the government of rural China is truly democratic in practice.

The picture of course can easily be idealised, if the darker side is ignored. Headmen, though forced to conform to the opinion of the villagers as a whole on important matters, are often men of wealth and large landowners, and as such they tend to become the moneylenders of the village also. This means that an unscrupulous man can practise many petty tyrannies on those who owe him money or have offended him in some way, without the distant and indifferent government exercising any control. In former times a man who went too far might find his granary or his house fired at night, but the emphasis on bandit suppression has tended to make such acts of revenge too dangerous to-day. The system works well when the demands made upon it are traditional and regular, but if too great a strain is placed upon the resources of the villages, and the headman becomes in fact the agent of a grasping and extortionate régime, it speedily breaks down. Honest and just men refuse the invidious task of the headman, and less scrupulous elements intent on their own profit, take over these duties to curry favour with the government. Fortunately this has not happened in recent years in the Ta Li region, for though the heavy demands for forced labour on the great motor road were met with difficulty and grumbling, the government wisely realised

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622 that the limit was approaching, and the further work on the
661 Yunnan-Burma railway, now in hand, has been carried out
● with paid labour. The reform of the land tax system, mentioned in an earlier chapter is also an indication that the government had become aware of systematic undervaluation of the land of the rich, certainly due to the connivance of village elders who were themselves wealthy landowners.